



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SENATE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

SC0017

Introduced 2/15/2013, by Sen. Michael W. Frerichs

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 3

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that individual income taxes may be at a graduated or a non-graduated rate. Provides that any such tax imposed on corporations shall be at a non-graduated rate, not to exceed the average of the lowest and highest individual rates by more than a ratio of 8 to 5. Effective upon being declared adopted.

LRB098 10378 HLH 40565 e

1 SENATE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE SENATE OF THE NINETY-EIGHTH GENERAL
4 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES
5 CONCURRING HEREIN, that there shall be submitted to the
6 electors of the State for adoption or rejection at the general
7 election next occurring at least 6 months after the adoption of
8 this resolution a proposition to amend Article IX of the
9 Illinois Constitution by changing Section 3 as follows:

10 ARTICLE IX
11 REVENUE

12 (ILCON Art. IX, Sec. 3)

13 SECTION 3. LIMITATIONS ON INCOME TAXATION

14 (a) A tax on or measured by individual income ~~may shall~~ be
15 at a graduated or a non-graduated rate. At any one time there
16 may be no more than one such tax imposed by the State for State
17 purposes on individuals and one such tax so imposed on
18 corporations. Any such tax imposed on corporations shall be at
19 a non-graduated rate. In any such tax imposed upon corporations
20 the rate shall not exceed the average of the lowest and highest
21 rates ~~rate~~ imposed on individuals by more than a ratio of 8 to
22 5.

23 (b) Laws imposing taxes on or measured by income may adopt

1 by reference provisions of the laws and regulations of the
2 United States, as they then exist or thereafter may be changed,
3 for the purpose of arriving at the amount of income upon which
4 the tax is imposed.

5 (Source: Illinois Constitution.)

6 SCHEDULE

7 This Constitutional Amendment takes effect upon being
8 declared adopted in accordance with Section 7 of the Illinois
9 Constitutional Amendment Act.